

Nonresident Withholding Exemption Certificate for Previously Reported Income

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590-P

File this form with your partnership or limited liability company (LLC) for its records.

Name of partner or member _____

Address (number and street) _____

APT no. _____

PMB no. _____

Daytime telephone no. _____

() _____

City _____

State _____

ZIP Code _____

**Entity type and
identification
number:**

Individuals — Social security number _____

Corporations — California corporation number or FEIN _____

Estates and irrevocable trusts — FEIN _____

LLCs — SOS no. _____ Partnership — FEIN _____

Note: Failure to provide your identification number will void this certificate.

To _____

(Withholding agent, partnership, or LLC)

This form is **NOT** for current year income or prior year's income that the partner or member has not yet reported for California tax purposes.

Certificate of Previously Reported Income

Under penalties of perjury, I hereby certify that the California source income from the above-named partnership or LLC (as shown on Schedules K-1 565, 568 or other documents provided by the partnership or LLC) for the year(s) _____ has already been reported as income from California sources on the above-named partner's or member's California income tax return for tax year(s) _____. (The partner or member must have filed a California income tax return **prior** to signing this certificate.)

Name and title (type or print) _____

Signature _____ Date _____

For Privacy Act Notice, get form FTB 1131 (individuals only).

General Information

References in these instructions are to the California Revenue and Taxation Code (R&TC).

A Purpose

Use Form 590-P to certify an exemption from withholding on distributions of a partnership's or LLC's **prior year income** if you are a domestic (nonforeign) nonresident partner or member. If you have already reported the income represented by this distribution on your California tax return as income from California sources, you should file Form 590-P with the partnership or LLC.

The partnership or LLC will be relieved of the withholding requirements for your share of this distribution when relying in good faith on a completed and signed Form 590-P.

Do not use Form 590-P if you:

- Are a foreign (non-U.S.) partner or member. There is no provision under R&TC Section 18666 to allow an exemption from withholding for a foreign partner or member;
- Are a partner or member who is a resident of California or a partner or member who has a permanent place of business in California. You should use Form 590, Withholding Exemption Certificate; or
- Have not yet reported the income on your California tax return.

Get Form 588, Nonresident Withholding Waiver Request, to request a waiver or a reduced withholding rate on payments of current year California source income or for more details on waivers or reduced withholding.

B Law

R&TC Section 18662 and related regulations require withholding of income or franchise tax by partnerships and LLCs when distributions of money or property that represent California source income are made to partners or members that are domestic (nonforeign) nonresidents of California.

Distributions subject to withholding include, but are not limited to, distributions that represent current year income or prior year income that should have been, but was not previously reported as income from California sources on

the partner's or member's California income tax return. However, no withholding is required if the total distributions of California source income to the partner or member are \$1,500 or less during the calendar year. For more information on partnership and LLC withholding, get FTB Pub. 1017, Nonresident Withholding Partnership Guidelines.

Specific Instructions

Private Mailbox (PMB) Number. If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Partnerships and LLCs. Keep Form 590-P for your records. Do not send this form to the Franchise Tax Board unless it has been specifically requested. This form may be completed for each distribution of prior year income or it may be completed by the partners or members annually. For more information, contact:

WITHHOLDING SERVICES AND COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651
Telephone: (888) 792-4900
(916) 845-4900 (not toll-free)
FAX: (916) 845-9512

You can download, view, and print California tax forms and publications from our Website at: www.ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call: TTY/TDD (800) 822-6268.

Asistencia para personas discapacitadas. Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos pueden llamar al TTY/TDD (800) 822-6268.